

Unaudited Statement of Financial Position			
As on 29th Poush 2081, 2nd Quarter FY 2081/82			
Particulars	FY 2081/82 2nd Quarter Ending	FY 2081/82 1st Quarter Ending	FY 2080/81 2nd Quarter Ending
Assets			
Non-Current Assets			
Property, Plant and Equipment	-	-	-
Intangible Assets	2,031,297,458	2,050,338,492	2,092,632,453
Intangible Assets under Development	-	-	-
Financial Assets			
Financial Investments - Held to Maturity	37,530,000	34,450,000	22,600,000
Total Non-Current Assets	2,068,827,458	2,084,788,492	2,115,232,453
Current Assets			
Cash and Cash Equivalents	14,791,905	10,797,288	31,383,642
Bank Balance other than Cash and Cash Equivalents	485,657	485,657	473,557
Trade Receivables	38,602,485	45,446,590	32,298,252
Other Financial Assets	28,467,191	28,543,787	37,338,117
Other Current Assets	14,808,131	14,808,131	15,947,235
Total Current Assets	97,155,370	100,081,452	117,440,803
Total Assets	2,165,982,828	2,184,869,944	2,232,673,256
Equity and Liabilities			
Equity			
Equity Share Capital	500,000,000	500,000,000	500,000,000
Reserve and Surplus	53,255,051	51,949,243	77,880,124
Total Equity	553,255,051	551,949,243	577,880,124
Liabilities			
Non-Current Liabilities			
Borrowings	1,501,414,649	1,521,249,357	1,587,539,118
Total Non-Current Liabilities	1,501,414,649	1,521,249,357	1,587,539,118
Current Liabilities			
Trade and Other Payables	55,362,993	53,219,716	40,786,098
Provisions	-	18,411	18,411
Other Current Liabilities	55,950,135	58,433,217	26,449,505
Total Current Liabilities	111,313,128	111,671,344	67,254,014
Total Liabilities	1,612,727,777	1,632,920,701	1,654,793,132
Total Equity and Liabilities	2,165,982,828	2,184,869,944	2,232,673,256

Unaudited Statement of Profit or Loss and Other Comprehensive Income			
For the period ending 29th Poush 2081, 2nd Quarter FY 2081/82			
Particulars	FY 2081/82 2nd Quarter Ending	FY 2081/82 1st Quarter Ending	FY 2080/81 2nd Quarter Ending
Revenue	131,442,743	81,785,226	156,898,515
Cost of Sales	12,432,012	6,553,034	9,923,397
Gross Profit/(Loss)	119,010,732	75,232,192	146,975,118
Other Income	-	-	-
Depreciation	-	-	-
Amortisation	38,082,067	19,041,034	38,366,767
Administrative and Other Operating Expenses	5,496,362	1,695,691	2,017,574
Profit from Operation	75,432,303	54,495,467	106,590,777
Finance Income	381,956	381,956	26,959
Finance Costs	64,473,413	41,762,386	92,890,535
Profit before Tax	11,340,845	13,115,037	13,727,201
Income Tax Expenses			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
Profit for the Year	11,340,845	13,115,037	13,727,201
Other Comprehensive Income			
Other Comprehensive Income not to classified to Profit or Loss in subsequent periods			
Re-measurement (Losses)/Gains on Post Employment Defined Benefit Plans	-	-	-
Share Transaction Costs	-	-	-
Equity Instruments through Other Comprehensive Income	11,515,000	8,435,000	6,100,000
Tax relating to items that will not to be reclassified to Profit and Loss	-	-	-
Other Comprehensive Gain/(Loss) for the year, net of tax	11,515,000	8,435,000	6,100,000
Total Comprehensive Gain/(Loss) for the year, net of tax	22,855,845	21,550,037	19,827,201
Earnings per equity share of Rs. 100 each			
Basic Earnings per Share	4.57	4.31	3.97
Diluted Earnings per Share	4.57	4.31	3.97

SECOND QUARTER DISCLOSURE AS OF Poush 29th, 2081(13th January, 2025)

AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION

Annexure-14 (Related to Sub regulation 2 of regulation 22)

1. Financial Statements

a. The unaudited financial statements for the second quarter and financial ratios have been published along with this report.

b. Major Financial Highlights and Analysis

Key Financial Ratios	This Quarter End	Previous Quarter End
Earnings Per Share (EPS)	4.57	4.31
Current Ratio	0.87	0.90
Net worth Per Share	110.65	110.39
Market Value Per Share	NRs. 516	NRs. 539.00
Price Earnings Ratio	112.88	125.06
2. Financial Analysis

a. Analysis of Changes in Inventory, Revenue and Liquidity during the Quarter

• Revenue in the financial statements comprises of revenue generated from sale of electricity.

b. Analysis of Management

• The company has not any plans for development of other projects other than for effective/efficient operation of the project.
3. Legal Proceedings

• There has been no any pending litigations and dispute by and against the company during the said period.

• There have been no any known disputes, litigations, offences and breach of applicable laws by and against the promoters and directors of the company.
4. Analysis on Share Transaction of the Company

Samling Power Company Ltd. and its management are neutral towards the share price and transactions as the price and transactions are determined by the market participants. The company remains committed towards providing the notices and information to investors and stakeholders. The major highlights of share transaction during the quarter are as follows: -

Maximum Share Price (NPR)	595
Minimum Share Price (NPR)	471.7
Last Traded Price (29th Poush, 2081) (NPR)	516
Total Traded Shares	2,671,436
Total Traded Days	55
5. Problems and Challenges

Internal

• Retention of skilled human resources.

• To maintain operational efficiency on Power plant operation.

External

• High rate of interest charged by banks and financial institutions for long term projects such as hydropower.

• Loss due to natural disaster and shut down of Power Plant operations.

• The company and its management are capable in tackling and mitigating any problems and challenges that may be faced during its operation.
6. Corporate Governance

The Board of Directors and Management team are committed for strengthening good corporate governance within the company. The company has Financial Administrative Policy, Human Resource Policy and other policies and guidelines for proper functioning of the operations of the Company.
7. Declaration

I, the General Manager of this Company, take the responsibility of accuracy of the information and details mentioned in this report for the period up to second quarter of FY 2081/82, hereby declare that the information and details provided in this report are true, based on facts, and complete to the best of my knowledge and that information necessary for taking informed decision by the investors are not concealed.